

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

It has been brought to the attention of the assessor that a clerical error or mutual mistake of fact relative to the correct assessment has been made in the assessment of property which is within your collecting jurisdiction. The authority for correction of this error is stated in the General Property Tax Laws of the State of Michigan, 211.53b. **OR** the taxpayer has requested a poverty exemption under 211.7u. **OR** the taxpayer has requested a Qualified Agricultural Property Exemption for the current year, which has been denied by the assessor **OR** the taxpayer has requested a Qualified Agricultural Property Exemption that was not on the tax roll for the current year and/or the previous year which has not been previously denied by the assessor **OR** the taxpayer has requested a Homeowner's Principal Residence Exemption that was not on the assessment for roll the current year and/or the three (3) previous years, but was not denied by the assessor, the County or the Department of Treasury.

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. (MCL 211.53b(1)).

Distribute copies of this form to: the Taxpayer, Township Treasurer, Township Clerk, County Treasurer, County Equalization/Tax Office, Assessor, School District, Intermediate School District, Community College and the State Tax Commission.

Owner			Parcel Number
Street Address			Property Type
City	State	ZIP	School
Property Address			Class

### Difference

TOTALS				

☐ Poverty Exemption                      ☐ Qualified Agricultural Exemption                      ☐ Mutual Mistake of Fact  
☐ Homeowner's Principal Residence Exemption                      ☐ Clerical Error

Explanation: \_\_\_\_\_

We, the undersigned members of \_\_\_\_\_ Board of Review, swear or affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
Signature	Date	Signature	Date

**NOTE: Please supply a copy of the completed form to all affected Taxing Authorities.**

# **Form 4031, July/December Board of Review Affidavit Definitions**

## **Clerical Error**

International Place Apartments

v

Ypsilanti Township  
1996 Mich App. 79

On March 29, 1996 the Michigan Court of Appeals clarified the meaning of the term "clerical error" found in MCL 211.53b which authorizes the correction of a clerical error or mutual mistake of fact by the July and December Boards of Review. The Court of Appeals states that the July and December Boards of review are allowed to correct clerical errors of a typographical or transpositional nature. The July and December Boards of review are NOT allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

## **Qualified Agricultural Exemption**

The July/December Board of Review has the authority to review a denial by the Assessor of Qualified Agricultural Property Exemptions, for the current year only.

The July/December Board of Review has the authority to grant a Qualified Agricultural Property Exemption that was not on the Tax Roll for the current year and the previous year, where the property met all requirements for the Qualified Agricultural Property Exemptions status, and where the assessor has not previously denied the exemption.

## **Mutual Mistake of Fact**

General Products Delaware Corporation

vs

Township of Leoni; County of Jackson  
MTT Docket # 249550

This case was precedent setting as the Tribunal defined "mutual mistake of fact" as follows: "the fact or facts upon which the erroneous belief is based must be an identifiable thing common to both parties' knowledge and awareness, be within the contemplation of each party, be a 'basic assumption' material to the mistake - and that each party arrive at a substantially identical but erroneous conclusion based upon that material fact or set of facts and that the mistaken fact was the primary cause of, and had a 'material effect' upon, the over-assessment and excessive tax payment."

## **Homeowner's Principal Residence Exemption**

Homeowner's Principal Residence Exemption that was not on the Tax Roll for the current and/or previous three years and not denied by the Assessor, Auditing County, or the Department of Treasury.

**NOTE:** Please see State Tax Commission Bulletin 12 of 1997 and its supplements regarding the authority of the July and December Boards of Review.